

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 12

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO TAXES ON BEER AND WINE; AMENDING SECTION 23-1047, IDAHO CODE, TO STRIKE OBSOLETE LANGUAGE AND TO ALLOW THE STATE TAX COMMISSION TO PROMULGATE RULES AUTHORIZING PAYMENT OF BEER TAXES BY RETURN FOR A PERIOD OTHER THAN MONTHLY AND TO MAKE A TECHNICAL CORRECTION; AND AMENDING SECTION 23-1322, IDAHO CODE, TO MAKE A CODIFIER'S CORRECTION AND TO ALLOW THE STATE TAX COMMISSION TO PROMULGATE RULES AUTHORIZING PAYMENT OF WINE TAXES BY RETURN FOR PERIODS OTHER THAN MONTHLY.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 23-1047, Idaho Code, be, and the same is hereby amended to read as follows:

23-1047. ~~ALTERNATIVE METHOD FOR PAYMENT OF TAXES ON BEER. (1) In lieu of the use of tax stamps to evidence the payment of taxes imposed on beer by this state, the state tax commission may authorize payment of said taxes by use of an alternative method whereby~~ Each person liable for payment of taxes on beer, as provided for in section 23-1048, Idaho Code, shall, on or before the 15th day of each month, or for such other period as the state tax commission may prescribe by rule, file a written report with the state tax commission showing all sales of beer for resale or consumption in this state made by such person during the calendar month or other period immediately preceding. Taxes payable with respect to such sales shall be paid by the person liable therefor at the time such report is filed.

~~(2) When use of said alternative method shall be authorized the provisions and requirements contained in sections 23-1048 through 23-1055 shall apply and shall be observed.~~

SECTION 2. That Section 23-1322, Idaho Code, be, and the same is hereby amended to read as follows:

23-1322. MONTHLY REPORTS OF SALES – PAYMENT OF EXCISE TAX WITH REPORT. Each person liable for the payment of taxes on wine as provided for in section 23-1319, Idaho Code, shall, on or before the fifteenth day of each month, or for such other period as the state tax commission may prescribe by rule, file a written report with the state tax commission showing all sales of wine for resale or consumption in this state made by such person during the calendar month or other period immediately preceding. Taxes payable with respect to such sale shall be paid by the person liable therefor at the time such report is filed.